

2001 – 2002 LEGISLATURE
January 2002 Special Session

LRBb2590/1
JK:jld:jf

ASSEMBLY AMENDMENT 18,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 1

March 14, 2002 – Offered by Representative CULLEN.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 139, line 16: after that line insert:

3 “**SECTION 233bg.** 78.01 (1) of the statutes is amended to read:

4 78.01 **(1)** IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate
5 determined under ss. 78.015 and, 78.017, and 78.018 is imposed on all motor vehicle
6 fuel received by a supplier for sale in this state, for sale for export to this state or for
7 export to this state except as otherwise provided in this chapter. The motor vehicle
8 fuel tax is to be computed and paid as provided in this chapter. Except as otherwise
9 provided in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall
10 collect from the purchaser of the motor vehicle fuel that is received, and the
11 purchaser shall pay to the person who receives the motor vehicle fuel under s. 78.07,
12 the tax imposed by this section on each sale of motor vehicle fuel at the time of the

1 sale, irrespective of whether the sale is for cash or on credit. In each subsequent sale
2 or distribution of motor vehicle fuel on which the tax has been collected as provided
3 in this subsection, the tax collected shall be added to the selling price so that the tax
4 is paid ultimately by the user of the motor vehicle fuel.

5 **SECTION 233bq.** 78.018 of the statutes is created to read:

6 **78.018 Adjustment in 2002.** On the effective date of this section [revisor
7 inserts date], the rate of the tax imposed under s. 78.01 (1) is decreased by 5 cents.

8 **SECTION 233bs.** 78.12 (4) (a) 4. of the statutes is amended to read:

9 78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate under
10 s. 78.015 as increased under s. 78.017 and as decreased under s. 78.018.

11 **SECTION 233bt.** 78.12 (4) (b) 2. of the statutes is amended to read:

12 78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate under
13 s. 78.015 as increased under s. 78.017 and as decreased under s. 78.018.”.

14 (END)